

Exhibit 2



**Department of the Treasury
TE/GE Employee Plans**
150 Court Street; 5th Floor – EP 7612
New Haven, CT 06510

Date: March 21, 2018

Richard J. Markowitz
RJM Capital, LLC
1010 Fifth Avenue; 1D
New York, NY 10028

Internal Revenue Service

Plan name: RJM Capital, LLC
Pension Plan
Plan number: 001
Form number: 5500-EZ
Plan years ended: December 31, 2016

Place Date and Time of Appointment

Place: Taxpayer's place of business
Date: April 17, 2018
Time: 9:00 a.m.

Person to contact:

Sharon Petshaft
ID number: Badge #06-03467
Telephone: (203) 492-8622

Dear Mr. Markowitz:

We have selected your retirement plan for an examination for the plan years listed above, and arranged the date and time of the appointment, also listed above. We are not implying that you incorrectly prepared the information on your Form 5500, Annual Return/Report of Employee Benefit Plan. We randomly select most returns from all Form 5500 returns filed for qualified plans, or as part of a special project. We want to ensure compliance with the laws and regulations governing retirement plans

You must provide a written power of attorney if you want someone other than employees or officers of the company to receive or discuss confidential information during the examination. You can use Form 2848, Power of Attorney and Declaration of Representative. Your representative will not be permitted to receive or discuss confidential information if you do not provide this written authorization.

Publication 4324, Employee Plan Examination Process, provides a simplified illustration of the examination process. Additionally, the enclosed Publication 1, Your Rights as a Taxpayer, provides more detailed information on the examination process and your rights.

You can get any of the forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at www.irs.gov/formspubs.

To shorten the examination process, please have the items listed on the attachment available at the scheduled appointment. As provided in Treasury Regulations Section 301.7605-1(d), the examination should generally be conducted at your place of business.

Please contact me to verify you can attend the scheduled appointment. If I do not hear from you within 14 days from the date of this letter, I will call you to confirm or reschedule the date of the examination. If you have questions, you can call me at the telephone number above. Thank you for your cooperation.

Sincerely,

Employee Plans Revenue Agent

Enclosures: Publication 1
Information Needed

INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

401(k)

Each of the listed items has a purpose in the audit process and is an important part of the examination. If any requested information or document presents a problem for you, please contact me to discuss it.

Except for the information in Item A below, the listed information should be made available for the examination.

WHEREVER POSSIBLE, PLEASE PROVIDE DATA IN ELECTRONIC FORM.

A. To document plan provisions and ensure that the plan is qualified in form and to verify filings.

1. The plan and trust documents in effect for the year under examination, and all amendments made since the most recent favorable determination letter was issued.

NOTE: PLEASE PROVIDE DOCUMENTS IN ELECTRONIC FORM. IF NOT AVAILABLE, MAIL YOUR COPY AND IT WILL BE RETURNED ON DATE OF EXAMINATION. If you prefer, retain your copy for review on date of examination. It is not necessary to make an extra copy of this document.

2. The most recent IRS determination letter that applies to the year(s) under examination, the related Forms 5300 and 5309 and any special demonstrations submitted with your determination letter applications. If the plan has no IRS determination letter, provide the plan document for the year under exam and all prior and subsequent documents and amendments to ensure the plan is qualified in form. [SEE NOTE ABOVE]
3. If you are using a prototype plan, a copy of the IRS opinion letter issued to the sponsor of the prototype plan, the plan document and adoption agreement. [SEE NOTE ABOVE]
4. Form 5500, Annual Return/Report of Employee Benefit Plan, for each year under examination, the preceding year and succeeding year. Please be sure to include all schedules filed, including Schedule E, ESOP Annual Information. [SEE NOTE ABOVE]
5. Forms 5500, Annual Return/Report of Employee Benefit Plan, for other qualified retirement plans the employer sponsored during year under examination. [SEE NOTE ABOVE]
6. The summary plan description (SPD), summaries of all material modifications (SMM), and summary annual reports (SAR). [SEE NOTE ABOVE]

Please mail the above information at least 10 days prior to the examination.

Providing this information ahead of the scheduled audit will allow time to review it and help make the actual examination as brief as possible. Please mail (or E-mail: Sharon.L.Petshaft@irs.gov) these documents to:

Sharon Petshaft
Internal Revenue Service
Tax Exempt & Government Entities Division
EP Group 7612 – 5th Floor
150 Court Street
New Haven, CT 06510

INTERNAL REVENUE SERVICE**DEPARTMENT OF THE TREASURY**

Please have the following items available during the examination:

WHEREVER POSSIBLE, PLEASE PROVIDE DATA IN ELECTRONIC FORM.

B. To determine if the plan satisfies the Eligibility and Coverage requirements of Internal Revenue Code (IRC) § 410, please provide the following:

1. The employer's payroll records that were used to decide employees' eligibility to take part in the plan for the year(s) under examination, such as time cards, personnel records, and employment contracts. Also include a copy of the Forms 940, Employer's Annual Federal Unemployment Tax Return; 941, Employer's Quarterly Federal Tax Return; W-2s, Wage and Tax Statement and related W-3.

The following must show: dates of hire, dates of participation, hours worked during eligibility computation period.

2. Participant allocation schedules, employee census reports and participant account statements.
3. A list of all plan participants for the end of the plan year(s) under examination, as well as a list of all employees employed during the year who are not participating in plan and reason why they are not.
4. A demonstration showing how the plan satisfied minimum coverage requirements of IRC § 410(b).

C. To determine if the plan satisfies the Vesting and Distribution requirements of IRC §§ 401(a)(9), 401(a)(11), 401(a)(31), 411 and 417:

1. Please provide a list of the plan participants who were active participants (received an allocation) in the prior year but were not active in the year under examination.
2. For benefits that were paid to plan participants:
 - a) Please provide a list of these participants,
 - a) their dates of hire, dates of birth and dates of termination,
 - b) proof of payment and/or proof of rollover,
 - c) spousal consent forms to waive the Qualified Joint & Survivor form of benefit if required,
 - d) any Qualified Domestic Relations Order (QDRO) requests received or QDRO distributions made for the plan year under examination.
3. The trust's or employer's Form 1099R's, "Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc."

D. To demonstrate how the plan satisfies the deductible limits of IRC § 404:

1. Form 1120/1120S/1040/1065 tax return of the plan sponsor for the year(s) under examination.

INTERNAL REVENUE SERVICE**DEPARTMENT OF THE TREASURY**

2. Cancelled checks / fund transfers verifying contributions made to the plan and deductions taken on the tax return(s). Please reconcile the deduction taken on the return(s) to the contributions made to the plan.
- E. To demonstrate that the plan is in compliance with the nondiscriminatory requirements, contribution limitation and top heavy requirements of IRC §§ 401(a)(4), 415 and 416 respectively:**
1. Please provide an allocation schedule for the year under examination and the prior plan year for this plan and any other defined contribution plan. The schedule should include the participant's compensation, the allocation of the Employer contribution, forfeitures and income. Note: If other than gross compensation is used, please identify those elements included and excluded from compensation.
 2. Please provide the top heavy ratio calculation as defined in IRC § 416(g).
 3. Provide a list of the Highly Compensated Employees as defined in IRC § 414(q).
 4. Please demonstrate how the plan satisfies either a Safe Harbor (Income Tax Regulation § 1.401(a)(4)-2(b)) or the General Test (Income Tax Regulation § 1.401(a)(4)-2(c)).
 5. A complete copy of the Average Deferral Percentage (ADP) test (IRC § 401(k)) and the Actual Contribution Percentage (ACP) test (IRC § 401(m)). These tests should include:
 - a) all **eligible** employees,
 - b) whether the plan is using a **current** year or **prior** year testing method,
 - c) how the figures on the tests correspond to compensation and deferrals listed on the W-2's, and
 - d) how the compensation is nondiscriminatory per IRC § 414(s).
- F. The following items are being requested to examine the operation of the trust including determining the ownership, existence and fair market value of trust assets, and whether the provisions of IRC §§ 72, 401(a)(2), 513, 514 and 4975 are being complied with:**
1. Evidence of a fidelity bond for all people handling trust assets as required by ERISA section 412(a).
Supporting documents for all plan assets and liabilities, such as broker/bank statements, stock certificates, insurance contracts, loan documents, deeds, etc, and how assets are valued at fair market.
 2. Trustee's or administrator's reports; ledgers; journals; trustee committee, investment committee minutes; certified audit report, and other financial reports for the trust. Any other financial reports including receipt and disbursement statements, a detailed income statement and a detailed balance sheet.
- G. The following Certification Statements are being requested to ascertain the existence of related entities and leased employees, and whether the provisions of IRC § 414 are being complied with:**
1. Controlled Group and Affiliated Service Group Certification Statement
 2. Leased Employee Certification Statement

INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

**CONTROLLED GROUP AND AFFILIATED SERVICE
GROUP CERTIFICATION STATEMENT**

Please complete and return this document prior to our initial appointment. If there are no other entities under common control, please state "none" and return with the appropriate signature. Thank you.

Internal Revenue Code (IRC) sections 414(b), 414(c) and 414(m) require, in effect, that all "related" entities be treated as a single employer for plan testing purposes. These regulations were adopted to help ensure that all employees of related companies are treated fairly under the plan so that it may retain its tax-qualified status by passing non-discrimination tests.

Your company may be part of a Controlled Group if it is part of a parent-subsidiary situation where the parent owns 80% or more of the voting stock or value of stock of one or more entities or if it is part of a brother-sister group where two or more entities are owned by the same five or fewer individuals and the same five or fewer individuals own at least 80% of the voting stock or value of stock in the entities, and common ownership equals more than 50%.

Your company may be part of an Affiliated Service Group if it is part of a group of two or more organizations, primarily professional service organizations that operate in the health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting or insurance fields, or if it is part of a group of organizations for which capital is not a material income producing factor.

This is a very broad overview of the definitions of Controlled Groups and Affiliated Service Groups. These definitions and related portions of the IRC are quite complex. Your company's specific situation should be reviewed carefully by your tax or plan attorney to determine if you have related companies that qualify as members of a Controlled Group or Affiliated Service Group (or are under "common control"), especially if officers or key employees in your company (or their family members) own or maintain stock in other companies, or if your company is related to any others in any capacity.

Because this issue is so important to ensure the qualified status of your plan, I ask that you attach a listing of ALL employers that qualify as part of a Controlled Group or Affiliated Service Group, provide the EIN, indicate whether or not they are "participating employers" in the plan and indicate how many employees are employed by the entity. After completing the attachment please sign at the bottom of this page where indicated. Again, if there are no other related entities, please indicate "none" below and sign and date as indicated.

Name of Plan Sponsor: _____ EIN: _____
 Check as appropriate: See Attached Listing: _____ None _____

The undersigned understands that this certification has important legal ramifications for the qualification of the plan. The sponsoring employer certifies that the attached organizations (if applicable) are part of the same Controlled Group or Affiliated Service Group and that all applicable provisions of IRC sections 414(b), 414(c) and 414(m) are being complied with.

Authorized signature of sponsoring employer: _____

Title: _____ Date: _____

INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

LEASED EMPLOYEE CERTIFICATION STATEMENT

Please complete and return this document prior to our initial appointment. If there are no leased employees, within the meaning of Internal Revenue Code (IRC) section 414(n), please state "none" and return with the appropriate signature. Thank you.

IRC section 414(n)(1) indicates that a leased employee is an individual who performs services for another person (the recipient) under an arrangement between the recipient and a third person (the leasing organization) who is otherwise treated as the individual's employer. The leased employee is treated as the recipient's employee if the following three requirements are met:

1. The services of the individual are provided pursuant to one or more agreements between the recipient and the leasing organization;
2. The individual has performed services for the recipient on a substantially full-time basis for a period of at least one (1) year; and
3. The individual's services are performed under the primary direction or control of the recipient.

Subject to certain exceptions, IRC section 414(n)(1)(A) indicates leased employees are treated as employees of the recipient for purposes of plan qualification requirements. This IRC section and related regulations were adopted to help ensure that all employees of companies are treated fairly under the plan so that it may retain its tax-qualified status by passing non-discrimination tests.

This is a very broad overview of the definition of Leased Employee. This definition and related portions of the IRC are quite complex. Your company's specific situation should be reviewed carefully by your tax or plan attorney to determine if you have leased employees who are required to be treated as your employees for plan qualification purposes.

Because this issue is so important to ensure the qualified status of your plan, I ask that you attach a listing of ALL leased employees that qualify as leased employees under the IRC. Please indicate the names of the individuals, a copy of the leasing agreement (if applicable) and indicate if they have met the requirements of items 1, 2 and 3 above. After completing the attachment please sign at the bottom of this page where indicated. Again, if there are no leased employees within the meaning of the IRC, please indicate "none" below and sign and date as indicated.

Name of Plan Sponsor: _____ EIN: _____
 Check as appropriate: See Attached Listing: _____ None _____

The undersigned understands that this certification has important legal ramifications for the qualification of the plan. The sponsoring employer certifies that the attached listing of leased employees is accurate and all applicable provisions of IRC section 414(n) are being complied with.

Authorized signature of sponsoring employer: _____

Title: _____ Date: _____

End